IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 13TH APRIL 2007 / 23RD CHAITHRA 1929

WP(C).No. 12739 of 2007(N)

PETITIONER:

M/S.RAMESH EXPORTS PRIVATE LIMITED,
KALPETTA, REPRESENTED BY ITS DIRECTOR, A.PANNER SELVAM.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER (AUDIT ASSESSMENT),
WAYANAD AT S.BATHERY.

2. DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES,
KOZHIKODE.

BY SR.GOVT. PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 12739 OF 2007-N

JUDGMENT

The petitioner attacks Ext.P9 interim order on various grounds. The main ground of attack is that CST has been assessed without issuing notice to it. The assessment of CST was made while making the assessment of KVAT. In view of the above position, the petitioner prays for absolute stay.

2. I heard the learned Government Pleader for the respondents also. It is not disputed that the petitioner was not heard before the assessment of CST was made. But, the learned government Pleader would point out that this is only a technical contention, which will not have any bearing on the merits of the case.

3. I think, since the assessment of CST was made without notice, the petitioner is entitled to get absolute stay, on furnishing security for the entire amount due under the impugned demand. The petitioner may furnish

security for the entire amount within one month from today.

The Writ Petition is allowed as above.

13th April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/